

County Council of Howard County, Maryland

2004 Legislative Session

Legislative day # 7

RESOLUTION NO. 37-2004

Introduced by Allan H. Kittleman and Christopher J. Merdon

A RESOLUTION proposing to amend the Howard County Charter by requiring an affirmative vote of two-thirds of the Council members to increase the income or real property tax rate, and submitting this amendment to the voters of Howard County for their adoption or rejection in accordance with Article X of the Howard County Charter and Article XIA of the Maryland Constitution.

Introduced and read for the first time on _____, 2004.

By order

Sheila M. Tolliver, Administrator to the County Council

Read for a second time and a public hearing held on _____, 2004.

By order

Sheila M. Tolliver, Administrator to the County Council

This Resolution was read for the third time and was Adopted __, Adopted with amendments __, Failed __, Withdrawn __ by the County Council

on _____, 2004.

Certified by

Sheila M. Tolliver, Administrator to the County Council

NOTE: [[text in brackets]] indicates deletions from existing language; TEXT IN ALL CAPITALS indicates additions to existing language.

~~Strike-out~~ indicates material deleted by amendment; Underlining indicates material added by amendment.

1 **WHEREAS**, prior to an increase in the county’s income tax rate approved in Council
2 Bill 37-2003, the income tax rate in Howard County was 2.45 percent;

3
4 **WHEREAS**, the approved income tax rate was raised to 3.2%, the maximum rate allowed by
5 the State of Maryland;

6
7 **WHEREAS**, the greater than 30% income rate tax increase was passed by a simple majority
8 of the Council; and

9
10 **WHEREAS**, raising the rate of the income or real property tax, the most significant of the taxes
11 levied on citizens of Howard County, merits extraordinary procedures; and

12
13 **WHEREAS**, this Charter amendment requires the County Executive to obtain approval by at
14 least two-thirds of the County Council prior to submitting a proposed current expense budget that
15 includes revenues based upon an income or property tax rates; and

16
17 **WHEREAS**, the approval required by this amendment applies to projects in the capital budget
18 that are to be funded by “pay as you go” or other current revenues; and

19
20 **WHEREAS**, this Charter amendment allows the County Council to propose an increase in the
21 income or property tax rates by a two-thirds majority during the Council’s consideration of the budget,
22 as permitted in the Charter and State law; and

23
24 **WHEREAS**, upon the adoption of the annual budget and appropriation ordinance, any
25 increase in income or property tax rate shall be adopted by a two-thirds majority of the County Council.

26
27 **NOW, THEREFORE, BE IT RESOLVED** *by the County Council of Howard County,*
28 *Maryland, that Subsection (c)” Tax levy and balanced budget”, of Section 607 “Reproduction of*

1 *budget; effective date; tax levy and balanced budget”, and Section 619 “Proposed Tax Rate*
2 *Increase”, both of Article VI. ABudgetary & Fiscal Procedures@of the Howard County Charter*
3 *upon approval of the voters of Howard County, be, and are hereby amended to read as follows:*
4

5 **Howard County Charter**

6 **Budgetary & Fiscal Procedures**

7 **Section 607. Reproduction of budget; effective date; tax levy and balanced budget.**

8
9 (c) Tax levy and balanced budget. When the County budget shall have been finally adopted in the
10 Annual Budget and Appropriation Ordinance, the Council shall thereupon levy and cause to be
11 raised the amount of taxes required by the budget in the manner provided by law so that the
12 budget shall be balanced as to proposed income and expenditures. ANY INCREASE IN THE
13 INCOME OR REAL PROPERTY TAX RATE SHALL BE IN CONFORMANCE WITH
14 SECTION 619 OF THE CHARTER.
15

16 **SECTION 619. INCOME AND REAL PROPERTY TAX RATE INCREASE.**

17
18 (A) UNLESS AN INCREASE IN THE INCOME OR PROPERTY TAX RATE HAS BEEN
19 PREVIOUSLY AUTHORIZED BY A RESOLUTION PASSED BY THE AFFIRMATIVE
20 VOTE OF TWO-THIRDS OF THE MEMBERS OF THE COUNTY COUNCIL, THE
21 COUNTY EXECUTIVE SHALL NOT INCLUDE REVENUES BASED UPON AN
22 INCREASE IN THE INCOME OR PROPERTY TAX RATE IN THE PROPOSED
23 CURRENT EXPENSE BUDGET.
24

25 (B) DURING ITS CONSIDERATION OF THE PROPOSED CURRENT EXPENSE
26 BUDGET, THE COUNCIL MAY, BY THE AFFIRMATIVE VOTE OF TWO-THIRDS
27 OF ITS MEMBERS, PROPOSE AN INCREASE IN THE INCOME OR REAL

1 PROPERTY TAX RATE.

2
3 (C) ANY INCREASE IN THE INCOME OR THE PROPERTY TAX RATE SHALL
4 REQUIRE THE AFFIRMATIVE VOTE OF AT LEAST TWO-THIRDS OF THE
5 MEMBERS OF THE COUNCIL.

6
7 **AND BE IT FURTHER RESOLVED** by the County Council of Howard County,
8 Maryland, that at the next general election to be held in Maryland, the proposed amendment to the
9 Howard County Charter shall be submitted to the voters of Howard County for their adoption or
10 rejection in accordance with the provisions of the Article X of the Howard County Charter and Article
11 XIX of the Maryland Constitution, and if adopted by the majority of the voters, shall stand adopted
12 from and after the 30th day following the general election.

13
14 **AND BE IT FURTHER RESOLVED** by the County Council of Howard County,
15 Maryland, that this Resolution, having been approved by two-thirds of the members of the Howard
16 County Council, stands adopted this _____ day of _____, 2004 in accordance with
17 provisions of Article X of the Howard County Charter.